



MEMORANDUM

Date: February 17, 2012

To: Court Clerk

From: Kurtzman Carson

Re: DPH Holdings

Enclosed please find a transfer of claim that was sent to our office by mistake.



Woods Oviatt Gilman LLP

Attorneys

700 Crossroads Building
2 State Street
Rochester, New York 14614

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January 31, 2012

VIA CERTIFIED MAIL-RRR

Delphi Corporation
c/o Kurtzman Carson Consultants LLC
2335 Alaska Avenue
El Segundo, CA 90245

**Re: DPH Holdings et al—Case No. 05-44481 Jointly Administered
(Delphi Automotive Systems LLC—Case No. 05-44640)**

Dear Sir/Madam:

Enclosed please find an original and two (2) copies of an Evidence of Transfer of Claim with respect to Claim #16395. This claim is being transferred from Longacre Master Fund, Ltd. to Park Enterprises of Rochester Inc.

Please file the claim transfer form and return a time-stamped copy to me in the prepaid envelope enclosed.

Thank you for your consideration.

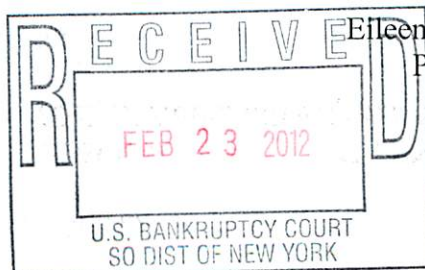
Very truly yours,

WOODS OVIATT GILMAN LLP



Eileen A. Solimano
Paralegal

Enclosures



{1373176: }

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B



TO: United States Bankruptcy Court ("Bankruptcy Court")
Southern District of New York
One Bowling Green
New York, NY 10004
Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC ("Debtor")
Case No. 05-44640

Claim# 16395

LONGACRE MASTER FUND, LTD., its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

PARK ENTERPRISES OF ROCHESTER INC.,
226 Jay Street
Rochester, NY 14608

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$655,686.82 ("Claim") against the Debtor in the Bankruptcy Court, or any other court of jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated December 30, 2011.

PARK ENTERPRISES, INC.

By: Hyo-Sik Park
Name: Hyo-Sik Park
Title: Executive Vice President

LONGACRE MASTER FUND, LTD.

By: Vladimir Jelisevich
Name: Vladimir Jelisevich
Title: Director



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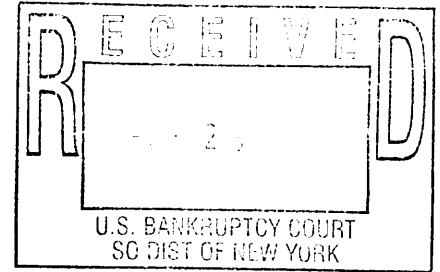
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By: [Signature]
Name: Vladimir Jelisevich
Title: Director

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